

STATE OF HAWAII

Accounting Manual

Volume II: Budgetary Control Accounting
Part 100: Introduction

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SECTION 120: SCOPE

1. General. The accounting activities covered by this volume of the accounting manual are confined to the budgetary control accounting that is common both to the State's central accounting and reporting system and to the departmental accounting systems. The activities include accounting for:
 - (a) Receipts and Estimated Receipts.
 - (b) Expenditures.
 - (1) Appropriations/Allotments.
 - (2) Encumbrances.
 - (3) Expenditures.
 - (c) Disbursements.
2. Limitations.
 - (a) This volume covers the above accounting activities in the State's general ledgers only to the extent that certain control accounts within the general ledgers are maintained in agreement with the detailed subsidiary ledgers.
 - (b) Payroll expenditures accounting is explained in detail in Volume III of this accounting manual and has been excluded from the expenditures accounting in this volume.
 - (c) Other related but independent accounting activities have also been excluded from this volume. Other volumes of this manual will cover these activities, such as capital improvement projects, inventory, federal funds, tax revenue, and Treasury cash and debt.
 - (d) The requirements in this volume are not meant to reach into areas of departmental or agency prerogatives or internal organization for performing the departmental accounting function. To the extent practicable, the central accounting and reporting system has been designed to complement accounting activity on the department and agency level.
3. Unique Provisions Relating to Judiciary and Legislature. The Judiciary and Legislature by statute are not under the Comptroller's supervision. The Comptroller can make available to them the total amount appropriated to each, and they, in turn, may request the Comptroller's services in maintaining custody of the amount appropriated and in making payments therefrom.